IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TWENTY THIRD DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 23679 of 2004

Between:

M/s. JCB India Limited, RTC Colony, L.B. Nagar, Hyderabad.
Rep. by its Regional Manager, Mr. K.J.B. Achari.

..... PETITIONER

AND

1 The Assistant Commissioner (CT) (LTU), Hyderabad Rural

Division, Hyderabad.
2 The Appellate Deputy Commissioner (CT) , Hyderabad

Rural Division, Hyderabad.
3 The Additional Commissioner (CT) , Legal, Andhra

Pradesh, Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High

Court may be pleased to issue a Writ of Certiorari or any other appropriate Writ or order or direction quashing the order of the 3rd Respondent in CCT's Ref.No.LIII(3)/1967/2004 dated 23-10-2004 as arbitrary, unreasonable, unjustified and restrain the 1st respondent from taking any coercive steps to collect the disputed tax of Rs.52,55,984/- Rs.22,64,320/- & Rs.26,11,230/- for the assessment periods November 2002 to March 2003, February 2004 to March 2004 and April 2004 to May 2004, pending disposal of the appeals before the 2nd Respondent.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY

Counsel for the Respondent Nos 1 to 3.: GP FOR COMMERCIAL TAXES

The Court made the following:

O R D E R(Per MHSA,J)

Having heard the learned counsel for the respective part, we are inclined to dispose of the instant writ petition with usual orders as are being passed in such matters, instead of keeping the writ petition pending on the file of this Court.

2 . Petitioner has questioned the order of the learned Additional Commissioner in rejecting the application filed for stay of payment of tax pending disposal of the appeal before the Appellate Deputy Commissioner – 2nd respondent herein.

3. In such view of the matter instant writ petition is being disposed of with the direction that if the petitioner deposits fifty per cent of the disputed tax with the respondent authorities, pertaining to the three respective appeals, giving credit to the amount already deposited, within a period of four weeks from date herein, respective appeals pending before the 2nd respondent shall be disposed of on their own merits, without insisting for the payment of the balance tax.

4. Writ petition is accordingly disposed of.

5. No order as to costs.

M.H.S.ANSARI,J

T.CH.SURYA RAO

NOTE:

Issue C.C. urgently on priority basis.

B/O

To.

1 The Assistant Commissioner (CT) (LTU), Hyderabad Rural

Division, Hyderabad.
2 The Appellate Deputy Commissioner (CT) , Hyderabad

Rural Division, Hyderabad.
3 The Additional Commissioner (CT) , Legal, Andhra

Pradesh, Nampally, Hyderabad.

4. Two C.Cs. to G.P. for Commercial Taxes, A.P. High Court

Buildings, Hyderabad (OUT).

5. Two C.D. copies.